

CONFIDENTIAL

Budget and Fiscal Officer, OTR

ACT 5 10/24

Acting Comptroller

**Handbook of Accounting and Reporting Procedure
for Decentralized Installations**

1. The provisions of the subject Handbook provide that cost accounts

600.1 Current Costs - Direct Allotment
600.2 Current Costs - Property Issues
600.3 Current Costs - Other Project Costs
600.9 Current Costs -

25X

will be closed into account 495 Accountability to Headquarters only annually. It has now been decided that such cost accounts shall be closed into account 495 monthly.

2. The entry closing such accounts should be reflected on the Schedule of Transfers which accompanies the monthly trial balance to headquarters. The Schedule of Transfers should be supported by Form No. 33-9 Notification of Transfer of Funds or Accounts on which shall be reflected the balance of each of the above named cost accounts before they are closed into account 495.

3. The foregoing change in procedure in no way affects the preparation and submission of the monthly cost report (Exhibit 18 of the subject Handbook).

4. It has also been decided that the Schedule of Expenditures by Sub-Object Classifications shall be submitted monthly rather than annually as provided in the Handbook. This Schedule should be presented in accordance with the attached format rather than in accordance with the format of Attachment 21 of the Handbook. Illustrative entries 44(c) and 45(b) relating to the transfer of expenditures to headquarters shall continue to be made only annually.

5. These changes in procedure are effective retroactively to 1 July 1954. Accordingly, it is requested that you so advise the Finance officer at

TAS/JCS:gmk (1 October 1954)

Orig. and *✓* - Addressee

1 - Acting Comptroller
1 - TAS Chrono
1 - TAS Return
1 - Chief, Finance Division
1 - JCS

25X

NO CHARGE
REF. JUST. NO. 1121
TYPE DOC. 1121
ORG CLASS. 1121

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Station _____

Schedule of Expenditures

for current month and fiscal year to date

Recorded in (month) of Fiscal Year 195____

Applicable to Fiscal Year 195____

Allotment Name	Allotment Account No.	Sub Object Classification	Expenditures		
			Current 600.1	Month Other	Fiscal year to date 600.1
XXXX	XXX	XX.X XX.X XX.X	XXX XXX XXX	XXX	
Total			XXX	XXX	XXX
XXXX	XXX	XX.X XX.X XX.X XX.X	XXX XXX XXX XXX	XXX	
Total			XXX	XXX	XXX

A separate schedule should be prepared for the expenditures applicable to each fiscal year, recorded in the current fiscal year.

Approved:
Finance Officer

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